

**IN THE UNITED STATES DISTRICT COURT FOR
THE WESTERN DISTRICT OF MISSOURI**

**AFFIDAVIT IN SUPPORT OF APPLICATION
FOR FORFEITURE**

I, Alisha R. Campbell, a Special Agent with the Internal Revenue Service – Criminal Investigation, being duly sworn, depose and state as follows:

Background

1. I am currently a Special Agent (SA) with the Criminal Investigation division of the Internal Revenue Service (IRS), Department of Treasury and have been so employed since May 2002. I am presently assigned to the IRS Office in Springfield, Missouri. In the course of my duties, I investigate violations of federal laws, including tax violations, financial fraud, money laundering, embezzlement and others. I have received extensive training in conducting financial investigations. I have also received training in asset forfeiture. I have performed complex financial investigations, and have participated in the execution of search and seizure warrants in the capacity of Affiant and/or participant. I have assisted in investigations involving asset forfeiture pursuant to Title 18, United States Code, Sections 981(a)(1)(A) and 982(a)(1) as property involved in money laundering.

2. I am currently engaged in an investigation involving violations of bank fraud and money laundering. I have prepared this affidavit based on personal knowledge, information received from other law enforcement officers associated with this investigation, information received from victims and witness interviews, and from reviewing official records and files pertaining to this ongoing investigation. This affidavit does not contain all information regarding the investigation, but only sufficient information to support the Applications For Seizure Warrants.

3. I make this Affidavit in support of seizure applications for the following assets:

- a. Funds up to \$144,323.65 held on deposit in Community Bank and Trust account number 1230409 in the name of Frontier Leasing, Inc.;
- b. Funds up to \$100,965 held on deposit in First Community Bank account number 858464, in the name of David VanWinkle dba David VanWinkle Accounting;
- c. Funds up to \$101,342 held on deposit in Southwest Missouri Bank account number 1509565029, in the name of David VanWinkle, Carrie L. VanWinkle, dba VanWinkle Farms;

4. Based on information presented in this Affidavit, there is probable cause to believe the assets listed above are subject to seizure and forfeiture and there is probable cause to believe that the assets listed above are:

- a. Are involved in transactions or attempted transactions in violation of Title 18, United States Code, Section 1956 or 1957, or property traceable to such property, are subject to seizure pursuant to Title 18, United States Code, Section 981(b), and are subject to forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(A);
- b. Constitute or are derived from proceeds traceable to violations of Title 18, United States Code, Sections 1341 (wire fraud), 1343 (mail fraud), and 1344 (bank fraud), and offenses constituting “specified unlawful activities” as defined in Title 18, United States Code, Sections 1956(c)(7)(A) and 1961(1)(B).

The Investigation

5. Frontier Leasing, Inc. is a Joplin, Missouri-based freight brokering/freight hauling company that operates nationally with a primary focus on the Midwest. The company operates 100 trucks, with dry van and flatbed trailers. Frontier Leasing, Inc. has been in business since 1976. Gilbert Crismon is the owner and president of Frontier Leasing, Inc.

6. Richard David VanWinkle is the controller of Frontier Leasing, Inc. He began working at Frontier Leasing, Inc. in May 1991. His duties as controller include payroll, accounts receivable, accounts payable and tax planning. He currently supervises a staff of four employees. Richard David VanWinkle's salary is between \$70,000 and \$75,000.

7. The affiant received information regarding a potential embezzlement by Richard David VanWinkle. Based on this information, bank records were subpoenaed from Community Bank and Trust, Boulevard Bank, First Community Bank, and Southwest Missouri Bank. The following was discovered through a review of the bank records related to Richard David VanWinkle.

Community Bank and Trust

8. On June 10, 2008, Richard David VanWinkle opened checking account number XXX0409 in the name of Frontier Leasing, Inc. VanWinkle did not have authorization from the company owner to open this bank account, nor was Gilbert Crismon, the owner of Frontier Leasing, Inc., even aware of this account. The only individual with signatory authority was Richard David VanWinkle. The address provided to Community Bank and Trust was 12406 Oak Road, Neosho, Missouri 64850, Richard David VanWinkle's personal residence.

9. A review of the deposits into Community Bank and Trust checking account number XXX0409 identified 24 deposits, totaling \$144,323.65, from November 1, 2013, through

December 17, 2013. These deposits were made up of checks from: CRST Logistics; BNSF Logistics, LLC; Tranzact Technologies, Inc.; Standard Transportation Services, Inc.; Alabama Paper Products, LLC; Triple S Transportation, Inc.; Propak Corp; and Elite Brokerage Services, Inc.

10. Gilbert Crismon, owner of Frontier Leasing, Inc., identified these businesses as Frontier Leasing, Inc. customers. The customers would have mailed these checks to the Frontier Leasing, Inc., office in Joplin, Missouri. These checks were accounts receivables and should have been deposited by Richard David VanWinkle into the Frontier Leasing, Inc., corporate operating checking account at Commerce bank, but were diverted by Richard David VanWinkle to this account, which was unknown to the Crimson, owner of the business.

11. Below is a schedule detailing the checks deposited into Community Bank and Trust, checking account number XXX0409:

Check Number	Check Date	Deposit Date	Payee	Payer	Amount
851438	10/28/2013	11/01/2013	Frontier Leasing Inc.	CRST Logistics	\$1,700.00
1351632	10/30/2013	11/01/2013	Frontier Leasing Inc.	BNSF Logistics LLC	\$600.00
727314	11/01/2013	11/04/2013	Frontier Leasing Inc.	Tranzact Technologies Inc.	\$19,882.31
405520	10/30/2013	11/04/2013	Frontier Leasing Inc.	Standard Transportation Services Inc.	\$5,690.00
100403589	10/31/2013	11/04/2013	Frontier Leasing Inc.	Total Quality Logistics, LLC	\$2,442.65
1352265	10/31/2013	11/04/2013	Frontier Leasing Inc.	BNSF Logistics LLC	\$610.00
728318	11/08/2013	11/12/2013	Frontier Leasing Inc.	Tranzact Technologies Inc.	\$22,955.64
405591	11/06/2013	11/12/2013	Frontier Leasing Inc.	Standard Transportation Services Inc.	\$3,425.00
104586	11/07/2013	11/12/2013	Frontier Leasing Inc.	Alabama Paper Products LLC	\$3,000.00
729315	11/15/2013	11/18/2013	Frontier Leasing Inc.	Tranzact Technologies Inc.	\$15,140.35
854247	11/13/2013	11/18/2013	Frontier Leasing Inc.	CRST Logistics	\$1,500.00
100409983	11/13/2013	11/18/2013	Frontier Leasing Inc.	Total Quality Logistics, LLC	\$697.00
100411116	11/14/2013	11/18/2013	Frontier Leasing Inc.	Total Quality Logistics, LLC	\$3,463.00
405654	11/13/2013	11/18/2013	Frontier Leasing Inc.	Standard Transportation Services Inc.	\$2,450.00
104611	11/14/2013	11/18/2013	Frontier Leasing Inc.	Alabama Paper Products LLC	\$1,700.00
Check Number	Check Date	Deposit Date	Payee	Payer	Amount
730328	11/22/2013	11/25/2013	Frontier Leasing Inc.	Tranzact Technologies Inc.	\$13,663.98
15844	11/22/2013	11/25/2013	Frontier Leasing Inc.	Triple S Transportation, Inc.	\$400.00

405732	11/20/2013	11/25/2013	Frontier Leasing Inc.	Standard Transportation Services Inc.	\$150.00
405804	11/26/2013	12/02/2013	Frontier Leasing Inc.	Standard Transportation Services Inc.	\$1,990.00
100417687	11/27/2013	12/02/2013	Frontier Leasing Inc.	Total Quality Logistics, LLC	\$2,044.00
731262	11/29/2013	12/02/2013	Frontier Leasing Inc.	Tranzact Technologies Inc.	\$14,042.57
116458	11/27/2013	12/02/2013	Frontier Leasing Inc.	Propak Corp.	\$400.00
3173	11/04/2013	12/06/2013	Frontier Leasing Inc.	Elite Brokerage Services, Inc.	\$8,327.84
732143	12/06/2013	12/09/2013	Frontier Leasing Inc.	Tranzact Technologies Inc.	\$18,049.31
				TOTAL	\$144,323.65

12. A review of the checks written from checking account number XXX0409 at Community Bank and Trust identified 18 checks, totaling \$139,895 from November 1, 2013, through December 15, 2013. Each of these checks were written payable to David VanWinkle and signed by David VanWinkle.

13. The checks from Community Bank and Trust, checking account number XXX0409, were deposited into two different checking accounts: (1) Boulevard Bank, checking account number 180081411, in the name of David VanWinkle, Carrie Lynne VanWinkle, DBA David VanWinkle Accounting; and (2) First Community Bank, checking account number XXX464, in the name of David VanWinkle, DBA David VanWinkle Accounting. These checks are detailed in the schedule below:

Check Number	Check Date	Clear Date	Payee	Amount	Where the check was deposited
2087	10/30/2013	11/01/2013	David VanWinkle	\$7,900.00	Boulevard Bank (October deposit)
2089	11/02/2013	11/06/2013	David VanWinkle	\$8,215.00	Boulevard Bank
2088	11/01/2013	11/06/2013	David VanWinkle	\$7,770.00	Boulevard Bank
2090	11/04/2013	11/08/2013	David VanWinkle	\$7,230.00	Boulevard Bank
2091	11/05/2013	11/08/2013	David VanWinkle	\$7,545.00	Boulevard Bank
2092	11/11/2013	11/14/2013	David VanWinkle	\$7,920.00	Boulevard Bank
2093	11/12/2013	11/15/2013	David VanWinkle	\$7,190.00	First Community Bank
2094	11/14/2013	11/15/2013	David VanWinkle	\$6,840.00	First Community Bank
2095	11/15/2013	11/22/2013	David VanWinkle	\$7,450.00	First Community Bank
2096	11/18/2013	11/22/2013	David VanWinkle	\$8,125.00	First Community Bank
Check Number	Check Date	Clear Date	Payee	Amount	Where the check was deposited
2097	11/19/2013	12/02/2013	David VanWinkle	\$7,355.00	First Community Bank
2098	11/26/2013	12/02/2013	David VanWinkle	\$8,210.00	First Community Bank

2099	11/29/2013	12/06/2013	David VanWinkle	\$8,175.00	First Community Bank
2100	12/02/2013	12/06/2013	David VanWinkle	\$7,605.00	First Community Bank
2101	12/04/2013	12/06/2013	David VanWinkle	\$8,020.00	First Community Bank
2102	12/10/2013	12/12/2013	David VanWinkle	\$7,835.00	First Community Bank
2103	12/10/2013	12/13/2013	David VanWinkle	\$8,340.00	First Community Bank
2104	12/11/2013	12/13/2013	David VanWinkle	\$8,170.00	First Community Bank
			Total	\$139,895.00	

Boulevard Bank

14. An analysis of Boulevard Bank records shows that Richard David VanWinkle deposited \$4,180,240.00 in checks from Community Bank and Trust, checking account number XXX0409, from April 25, 2009 through September 30, 2013. Richard David VanWinkle's checking account number XXXX81411 at Boulevard Bank was closed by the bank on December 2, 2013.

15. During the period November 1, 2013, through December 2, 2013, Richard David VanWinkle made four deposits, totaling \$39,780, into Boulevard Bank, checking account number XXXX81411. All but one deposit, in the amount of \$1,100.00, can be traced to the checks above, drawn on Community Bank and Trust account number XXX0409.

16. A review of the checks and debits from Boulevard Bank checking account number XXXX81411, show 44 debits totaling \$57,384.89, from November 1, 2013 through December 2, 2013. Eight of these debits, totaling \$33,450.80, consist of checks payable to David VanWinkle or Carrie VanWinkle. These checks were deposited into Southwest Missouri Bank, account number XXXXX65029, in the name of David VanWinkle, Carrie L VanWinkle, DBA VanWinkle Farms. Below is a summary of these checks:

Check Number	Check Date	Clear Date	Payee	Amount	Where the check was deposited
3324	10/31/2013	11/01/2013	David VanWinkle	\$ 2,000.00	Southwest Missouri Bank
3325	11/01/2013	11/04/2013	Carrie VanWinkle	\$ 4,500.00	Southwest Missouri Bank
3330	11/04/2013	11/05/2013	Carrie VanWinkle	\$ 5,000.00	Southwest Missouri Bank

3334	11/04/2013	11/06/2013	Carrie VanWinkle	\$ 4,000.00	Southwest Missouri Bank
3333	11/05/2013	11/06/2013	David VanWinkle	\$10,000.00	Southwest Missouri Bank
3341	11/07/2013	11/08/2013	David VanWinkle	\$ 4,100.00	Southwest Missouri Bank
3348	11/12/2013	11/13/2013	David VanWinkle	\$ 3,000.00	Southwest Missouri Bank
100010979	12/02/2013	12/05/2013	David VanWinkle	\$ 850.80	Southwest Missouri Bank
			Total	\$33,450.80	

First Community Bank:

17. On November 14, 2013, Richard David VanWinkle opened checking account number XXX464, at First Community Bank, in the name of David VanWinkle DBA David VanWinkle Accounting.

18. A review of the account, revealed 13 deposits, totaling \$100,965, from November 14, 2013, through December 16, 2013. The only source of deposits made into this account was from Community Bank and Trust, account number XXX0409. Below is a schedule detailing the deposits:

Check Number	Check Date	Deposit Date	Payee	Payer	Amount
2093	11/12/2013	11/14/2013	David VanWinkle	Frontier Leasing, Inc.	\$7,190.00
2094	11/14/2013	11/14/2013	David VanWinkle	Frontier Leasing, Inc.	\$6,840.00
2095	11/15/2013	11/21/2013	David VanWinkle	Frontier Leasing, Inc.	\$7,450.00
2096	11/18/2013	11/21/2013	David VanWinkle	Frontier Leasing, Inc.	\$8,125.00
2097	11/19/2013	11/29/2013	David VanWinkle	Frontier Leasing, Inc.	\$7,355.00
2098	11/26/2013	11/29/2013	David VanWinkle	Frontier Leasing, Inc.	\$8,210.00
2099	11/29/2013	12/05/2013	David VanWinkle	Frontier Leasing, Inc.	\$8,175.00
2100	12/02/2013	12/05/2013	David VanWinkle	Frontier Leasing, Inc.	\$7,605.00
2101	12/04/2013	12/05/2013	David VanWinkle	Frontier Leasing, Inc.	\$8,020.00
2102	12/10/2013	12/11/2013	David VanWinkle	Frontier Leasing, Inc.	\$7,835.00
2103	12/10/2013	12/12/2013	David VanWinkle	Frontier Leasing, Inc.	\$8,340.00
2104	12/11/2013	12/12/2013	David VanWinkle	Frontier Leasing, Inc.	\$8,170.00
2105	12/13/2013	12/16/2013	David VanWinkle	Frontier Leasing, Inc.	\$7,650.00
				Total	\$100,965.00

19. A review of the checks/debits written from First Community Bank, checking account number XXX464, identified 71 debits totaling \$80,515.79 from November 14, 2013,

through December 16, 2013. An analysis of the debits was completed and it appears Richard David VanWinkle was using this account to pay for his farm expenses. Richard David VanWinkle operates a cattle farm in Neosho, Missouri. The checks appear to be for hired hands and other expenses related to operating a farm. There were also four checks drawn from this account and deposited into Southwest Missouri Bank, account number XXXXX65029. Each of these checks are detailed in the schedule below:

Check Number	Check Date	Payee	Amount	Where the check was deposited
1008	12/10/2013	David VanWinkle	\$ 5,000.00	Southwest Missouri Bank
1009	12/10/2013	Carrie L VanWinkle	\$ 5,500.00	Southwest Missouri Bank
1026	12/11/2013	Carrie L VanWinkle	\$ 5,000.00	Southwest Missouri Bank
1031	12/12/2013	David VanWinkle	\$ 4,400.00	Southwest Missouri Bank
		Total	\$19,900.00	

Southwest Missouri Bank

20. On May 1, 1995, Richard David VanWinkle opened checking account number XXXXX65029, at Southwest Missouri Bank. On May 13, 2012, Richard David VanWinkle modified the account name to be David VanWinkle, DBA VanWinkle Farms, Carrie L. VanWinkle.

21. A review of Southwest Missouri Bank, checking account number XXXXX65029, for the dates November 1, 2013, through December 16, 2013, show 40 deposits, totaling \$248,918.41. The deposits include:

- (1) Checks drawn on Boulevard Bank, account number XXXX81411, totaling \$31,450.80;
- (2) Checks drawn on First Community Bank, account number XX8464, totaling \$19,900;

- (3) Twelve cash deposits totaling \$60,900;
- (4) Two checks from Indigo Sky Casino totaling \$49,991.20;
- (5) Checks deposited related to farm and rental properties totaling \$67,548.04;
- (6) Checks appearing to be Richard David VanWinkle's and Carrie VanWinkle's payroll from Frontier Leasing, Inc.

22. A review of the debits drawn on Southwest Missouri Bank, checking account number XXXXX65029, reflect 306 debits totaling \$240,156.32 for the time period November 1, 2013, through December 16, 2013. There was a total of 160 "POS Withdrawals" (Point of Sale) for Indigo Sky Casino, totaling \$185,084.00. These debits included monies from the fraudulent activity. Therefore the checks from Indigo Sky Casino for his gambling winnings are also proceeds from the fraud.

23. The total fraud proceeds deposited into the Southwest Missouri Bank account numbered XXXXX65029 was \$101,342, for the time period November 1, 2013, through December 17, 2013. This amount includes the checks from Boulevard Bank account number XXXX81411, checks from First Community Bank account number XX8464, and two checks from Indigo Sky Casino.

24. In addition to the transactions at Indigo Sky Casino, Richard David VanWinkle had ATM withdrawals and checks payable to what appears to be personal and farm related expenditures.

Title 18, United States Code, Section 984(a)

A. Fungible Property Can Be Forfeited

- a. Title 18, United States Code, Section 984(a) provides in part:

In any forfeiture action in rem in which the property is cash (or) funds deposited into an account in a financial institution –

1. It shall not be necessary for the Government to identify the specific property involved in the offense that is the basis for the forfeiture; and
2. It shall not be a defense that the property involved in such offense has been removed and replaced by identical property.

(1) Except as provided in subsection (c), any identical property found in the same place or account as the property involved in the offense that is the basis for the property involved in the offense that is the basis for the forfeiture shall be subject to forfeiture under this section.

- b. Section 984 allows the United States to seize for civil forfeiture identical property found in the same place where the guilty property had been kept.

According to section 984(a)(1)(B), therefore this affidavit need not demonstrate that the monies now in Community Bank and Trust account number XXX0409, First Community Bank account number XXX464, and Southwest Missouri Bank account number XXXXX65029 are the particular monies involved in the money laundering, so long as forfeiture is sought for other funds on deposit in that same account.

B. One-Year Limit on Fungibility

The fungibility rule of section 984(b) cannot reach back in time for an unlimited period. Section 984(b) provides that in cases involving fungible property, property is subject to forfeiture if it is identical to otherwise forfeitable property, is located or maintained in the same way as the original forfeitable property, and not more than one year has passed between the time the original property subject to forfeiture was so located or maintained and the time the forfeiture action was initiated by seizing the

property or filing the complaint, regardless of whether or not the fungible property was continuously present or available between the time it became forfeitable and the time it was seized.

1. Section 984(b) applies so long as the action to forfeit property is commenced within one year from the date of the offense giving the basis for forfeiture. Here, as described above, the dates of the offense giving rise to the seizure are within the one year period.
2. While 984 does not explicitly define the term "action," the legislative history clearly establishes that Congress intended the seizure of property to constitute the action to be commenced within one year of the offense in order to obtain the benefit of the application of that section's fungibility rule.

Conclusion

Based on the foregoing facts, my respective training and experience, and the training and experience of other Special Agents, I respectfully submit that there is probable cause to believe that funds up to \$144,323.65 held in deposit in Community Bank and Trust account number XXX0409, in the name of Frontier Leasing, Inc.; funds up to \$100,965 held in deposit in First Community Bank account number XXX464, in the name of David VanWinkle, DBA David VanWinkle Accounting; and funds up to \$101,342 held in deposit in Southwest Missouri Bank account number XXXXX65029, in the name of David VanWinkle, DBA VanWinkle Farms, Carrie L. VanWinkle, constitute property involved in or traceable to violations of Title 18, United States Codes, Section 1341, 1343, 1344, 1956, and 1957 and, as such, are subject to

seizure and forfeiture pursuant to Title 18, United States Code, Sections 981, 982, and 984.

Affiant further states, the on-going investigation in this matter would be jeopardized if Richard David VanWinkle or others had knowledge of the information contained in this affidavit or other supporting documents. I request this affidavit, the application for the warrant, and the warrant, as well as, any other related documents be sealed to protect the ongoing investigation.

The foregoing is true and correct to the best of my information and belief.



Alisha R. Campbell
Special Agent
Internal Revenue Service
Criminal Investigation

Subscribed and sworn to before me this 18 day of December, 2013.



David P. Rush
United States Magistrate Judge